



OFFICE OF THE PRINCIPAL  
**KHAGARIJAN COLLEGE**

P.O: Chotahaibor, Nagaon (Assam), PIN: -

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Ref.No:-

Date: -

From,

Dr. Ramesh Nath, M.Sc, B.Ed, Ph.D

Principal & Secretary

**AQAR: 2022-23**

**Criterion IV Metric No: 6.4.1**

**Internal and External Financial Audits during the year (2022-23)**

Principal  
Khagarijan College

Principal  
Khagarijan College  
Nagaon (Assam)

**INTERNAL AUDIT REPORT  
OF  
KHAGARIJAN COLLEGE  
NAGAON::ASSAM**

**FOR THE PERIOD  
FROM 01/04/2022 TO 31/03/2023**

**Audit Conducted By  
Samir Das & Associates  
Chartered Accountants**

**ADP Road, Opp. Holy Angel School, Christianpatty, Nagaon, Assam**

**Phone: 03672-231646(O),9435062992(M)**

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KHAGARIJAN COLLEGE  
NAGAON : ASSAM

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**AUDITORS REPORT**

We have audited the financial statements of "KHAGARIJAN COLLEGE, NAGAON, ASSAM", which comprise the Receipts & Payments Account for 01-04-2022 to 31-03-2023, for the following funds from the books of accounts and notes to the financial statements, including a summary of significant accounting policies.

1. AID Fund, 2. Building Fund, 3. COC Fund, 4. Computer Fund, 5. Common Room Fund, 6. Cultural Fund, 7. Examination Fund, 8. Extension Education Fund, 9. Game Fund, 10. General Fund, 11. Hostel Fund, 12. Library Fund, 13. Magazine Fund, 14. NSS Fund, 15. PG Fund, 16. Poor Fund, 17. Registration Fund, 18. Rusa Fund, 19. Scholarship Fund, 20. Social Fund, 21. Union Fund, 22. UGC Fund, 23. Xerox Fund.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity from 01-04-2022 to 31-03-2023, in accordance with the Accounting Standards issued by the ICAI. Subjected to following observation:-

- a) The Scope of our audit is only to the extent of sample checking of the financial expenditures Made under the scheme and we have not conducted the physical verification of the Implementation of scheme works executed at the field.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.





Those charged with governance are responsible for overseeing the entity's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also,

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion .The risks of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date:-03-10-2023

Place:-Nagaon

For Samir Das & Associates  
Chartered Accountants



Samir Das  
Proprietor  
M.No:-054429



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**AID FUND**

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

| RECEIPTS                    | AMOUNT          | PAYMENTS                    | AMOUNT          |
|-----------------------------|-----------------|-----------------------------|-----------------|
| To <u>Opening Balance:</u>  |                 | By Bank Charge              | 141.60          |
| Cash in Hand                | 0.00            |                             |                 |
| <u>Cash at Bank</u>         |                 |                             |                 |
| PNB (A/c No. 0031013172414) | 2,344.30        |                             |                 |
| To Savings Bank Interest    | 64.00           |                             |                 |
| To Fess Received            | 100.00          | By <u>Closing Balance:</u>  |                 |
|                             |                 | Cash in Hand                | 0.00            |
|                             |                 | <u>Cash at Bank</u>         |                 |
|                             |                 | PNB (A/c No. 0031013172414) | 2,366.70        |
|                             | <b>2,508.30</b> |                             | <b>2,508.30</b> |

*In terms of our separate report of even date*

*For Samir Das & Associates  
Chartered Accountants*

Date:- 03-10-2023  
Place:- Nagaon



Samir Das  
Proprietor  
M. No. 054429

KHAGARIJAN COLLEGE  
NAGAON : ASSAM

BUILDING FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023

| RECEIPTS                   | AMOUNT   | PAYMENTS                   | AMOUNT   |
|----------------------------|----------|----------------------------|----------|
| To <u>Opening Balance:</u> |          | By Bank Charges            | 112.10   |
| Cash in Hand               | 0.00     |                            |          |
| <u>Cash at Bank</u>        |          |                            |          |
| CBI (A/c No. 1481917850)   | 2,331.16 |                            |          |
| To Savings Bank Interest   | 50.00    | By <u>Closing Balance:</u> |          |
|                            |          | Cash in Hand               |          |
|                            |          | <u>Cash at Bank</u>        |          |
|                            |          | CBI (A/c No. 1481917850)   | 2,269.06 |
|                            | 2,381.16 |                            | 2,381.16 |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 03-10-2023  
Place:-Nagaon



Samir Das  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**BUILDING FUND**

**BANK RECONCILIATION STATEMENT**

| PARTICULARS  | AMOUNT | AMOUNT   |
|--|--------|----------|
| Bank Balance as per Cash Book  |        | 2,269.06 |
| Add :- Bank Interest not entry in cash book (25-02-2023)               | 16.00  | 16.00    |
|  |        | 2,285.06 |
| Less:- Bank Charge not entry in cash book (16-03-2023)                 | 17.70  | 17.70    |
|  |        |          |
| Bank Balance as per Pass Book SBI A/C No. 34997214959 as on 31-03-2023 |        | 2,267.36 |



KHAGARIJAN COLLEGE  
NAGAON : ASSAM

COC FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023

| RECEIPTS                    | AMOUNT      | PAYMENTS                             | AMOUNT      |
|-----------------------------|-------------|--------------------------------------|-------------|
| To <u>Opening Balance:</u>  |             | By Remuneration Paid to Co-ordinator | 18,000.00   |
| Cash in Hand                | 0.00        |                                      |             |
| <u>Cash at Bank</u>         |             | By Bank Charges                      | 17.70       |
| PNB (A/c No. 0031013099245) | 6,01,501.55 | By Books Purchase                    | 14,745.00   |
| To Saving Bank Interest     | 9,194.00    | By S.S. Technologi                   | 5,70,900.00 |
|                             |             | By Material Purchase                 | 6,080.00    |
|                             |             | By <u>Closing Balance:</u>           |             |
|                             |             | Cash in Hand                         | 0.00        |
|                             |             | <u>Cash at Bank</u>                  |             |
|                             |             | PNB (A/c No. 0031013099245)          | 952.85      |
|                             | 6,10,695.55 |                                      | 6,10,695.55 |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 03-10-2023  
Place:-Nagaon



Samir Das  
Proprietor  
M. No. 054429

**KAHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**COMPUTER FUND**

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2022 to 31/03/2023

| RECEIPTS                    | AMOUNT              | PAYMENT                        | AMOUNT              |
|-----------------------------|---------------------|--------------------------------|---------------------|
| To <u>Opening Balance:-</u> |                     | By Remuneration & Salary       | 3,62,666.00         |
| Cash in Hand                | 0.00                | By Exam Fees paid to GU        | 34,000.00           |
| <u>Cash at Bank</u>         |                     | By Affiliation Fees paid to GU | 2,02,780.00         |
| Punjan National Bank        | 3,18,307.86         | By BCA, PGDCA Permission Fees  | 32,340.00           |
| (SB A/c No. 2059010028769)  |                     | By Net Skill Foundation        | 38,500.00           |
| To Bank Interest            | 7,039.00            | By Bank Charges                | 27.76               |
| To Fees Received            | 7,79,738.40         |                                |                     |
| To Misc. Received           | 0.99                | By <u>Closing Balance:-</u>    |                     |
|                             |                     | Cash in Hand                   | -                   |
|                             |                     | <u>Cash at Bank</u>            |                     |
|                             |                     | Punjan National Bank           |                     |
|                             |                     | (SB A/c No. 2059010028769)     | 4,34,772.49         |
|                             | <b>11,05,086.25</b> |                                | <b>11,05,086.25</b> |

For Samir Das & Associates  
Chartered Accountants

Date:- 03-10-2023  
Place:-Nagaon



Samir Das  
Proprietor  
M. No. 054429

KHAGARIJAN COLLEGE  
NAGAON : ASSAM

COMMON ROOM FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

| RECEIPTS                   | AMOUNT   | PAYMENTS                   | AMOUNT   |
|----------------------------|----------|----------------------------|----------|
| To <u>Opening Balance:</u> |          | By Bank Charges            | 129.80   |
| Cash in Hand               | 0.00     |                            |          |
| <u>Cash at Bank</u>        |          | By <u>Closing Balance:</u> |          |
| CBI (A/c No. 1481915025)   | 2980.60  | Cash in Hand               | 0.00     |
| To Bank Interest           | 84.00    | <u>Cash at Bank</u>        |          |
|                            |          | CBI (A/c No. 1481915025)   | 2,934.80 |
|                            | 3,064.60 |                            | 3,064.60 |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 03-10-2023  
Place:-Nagaon



Samir Das  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**CULTURAL FUND**

**RECIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023**

| RECEIPTS                           | AMOUNT           | PAYMENTS                       | AMOUNT           |
|------------------------------------|------------------|--------------------------------|------------------|
| To <u>Opening Balance:</u>         |                  | By Bank Charges                | 188.80           |
| Cash in Hand                       | 0.00             |                                |                  |
| To <u>Cash at Bank</u>             |                  | By Cultural & Social Prog. Exp | 82036.00         |
| CBI (A/c No. 3048808002)           | 34,590.60        |                                |                  |
| To Saving Bank Interest            | 427.00           |                                |                  |
| To Fees Received                   | 5,650.00         |                                |                  |
| To <u>Fund transferred From :-</u> |                  | By <u>Closing Balance:</u>     |                  |
| Game Fund                          | 50,000.00        | Cash in Hand                   | 0.00             |
|                                    |                  | <u>Cash at Bank</u>            |                  |
|                                    |                  | CBI (A/c No. 3048808002)       | 8,442.80         |
|                                    | <b>90,667.60</b> |                                | <b>90,667.60</b> |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 03-10-2023  
Place:- Nagaon



Samir Das  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**EXAMINATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

| RECEIPTS                   | AMOUNT             | PAYMENTS                   | AMOUNT             |
|----------------------------|--------------------|----------------------------|--------------------|
| To <u>Opening Balance:</u> |                    | By Remuneration Paid       | 18,500.00          |
| Cash in Hand               | 0.00               | By Refreshments            | 4,700.00           |
| <u>Cash at Bank</u>        |                    | By Bank Charges            | 129.8              |
| CBI (A/c No. 1481915003)   | 3,50,366.55        |                            |                    |
| To Fees Received           | 25,200.00          |                            |                    |
| To Savings Bank Interest   | 10,035.00          | By <u>Closing Balance:</u> |                    |
|                            |                    | Cash in Hand               | 0.00               |
|                            |                    | <u>Cash at Bank</u>        |                    |
|                            |                    | SBI A/C No. 10965243476    | 3,62,271.75        |
|                            | <b>3,85,601.55</b> |                            | <b>3,85,601.55</b> |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 03-10-2023  
Place:-Nagaon



Samir Das  
Proprietor  
No. 054429



KHAGARIJAN COLLEGE  
NAGAON : ASSAM

EXTENTION EDUCATION FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

| RECEIPTS                   | AMOUNT             | PAYMENTS                                     | AMOUNT             |
|----------------------------|--------------------|--|--------------------|
| To <u>Opening Balance:</u> |                    | By Membership Subscription Fee (ICT Academy) | 20,650.00          |
| Cash in Hand               | -                  | By Bank charges                              | 194.70             |
| <u>Cash at Bank</u>        |                    | By Programme Exp                             | 5,878.00           |
| SBI A/C No. 34997214959    | 2,34,454.60        |  |                    |
| To Fees received           | 21,300.00          | By <u>Closing Balance</u>                    |                    |
| To Savings Bank Interest   | 6,775.00           | Cash in Hand                                 |                    |
|                            |                    | <u>Cash at Bank</u>                          | 2,35,806.90        |
|                            |                    | SBI A/C No. 34997214959                      |                    |
|                            | <b>2,62,529.60</b> |  | <b>2,62,529.60</b> |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 03-10-2023  
Place:-Nagaon



Samir Das  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**GAME FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023**

| RECEIPTS                           | AMOUNT             | PAYMENTS                          | AMOUNT             |
|------------------------------------|--------------------|-----------------------------------|--------------------|
| To <u>Opening Balance:</u>         |                    | By Labour Payment                 | 4,950.00           |
| Cash in Hand                       |                    | By Fuel Exp.                      | 50.00              |
| <u>Cash at Bank</u>                | 0.00               | By Bank Charges                   | 162.25             |
| CBI (A/c No. 148194995)            | 2,95,392.80        | By College Week Exp.              | 1,58,094.00        |
| To Saving Bank Interest            | 11,886.00          | By Competition & Tournaments Exp. | 20,605.00          |
| To Fees Received                   | 3,05,200.00        | By Sports Goods                   | 8,920.00           |
| To <u>Fund transferred From :-</u> |                    | By Material Purchase              | 4,600.00           |
| General Fund                       | 1,00,000.00        | By Affiliation Fee                | 3,000.00           |
|                                    |                    | By <u>Fund transferred to :-</u>  |                    |
|                                    |                    | Cultural Fund                     | 50,000.00          |
|                                    |                    | Union Fund                        | 50,000.00          |
|                                    |                    | General Fund                      | 2,00,000.00        |
|                                    |                    | By <u>Closing Balance:</u>        |                    |
|                                    |                    | Cash in Hand                      | -                  |
|                                    |                    | <u>Cash at Bank</u>               |                    |
|                                    |                    | CBI (A/c No. 148194995)           | 2,12,097.55        |
|                                    | <b>7,12,478.80</b> |                                   | <b>7,12,478.80</b> |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 03-10-2023  
Place:- Nagaon



Samir Das  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**GENERAL FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

| RECEIPTS                               | AMOUNT              | PAYMENTS                      | AMOUNT              |
|--|---------------------|-------------------------------|---------------------|
| To <u>Opening Balance:</u>             |                     | By Salary & Remuneration      | 14,54,469.00        |
| Cash in Hand                           |                     | By Materials Purchase         | 1,02,277.00         |
| <u>Cash at Bank</u>                    | 0.00                | By Electric Equipment         | 81,365.00           |
| SBI A/C No. 10965243090                |                     | By Repairing & maintenance    | 58,376.00           |
| FD                                     | 29,669.98           | By Advocate Payment           | 5,000.00            |
| To Savings Bank Interest               | 1,63,708.00         | By Planation                  | 55870.00            |
|  |                     | By Labour Payment             | 145140.00           |
| To Fees Received                       | 19,691.00           | By Online Software Renewal    | 31220.00            |
|  |                     | By Printing & Stationery      | 50166.00            |
| To Fund received from Higher Education | 4,17,340.00         | By Municiparty Tax            | 1384.00             |
|  |                     | By Refreshment                | 36876.00            |
| By <u>Fund Transferred From</u>        |                     | By GST Payment                | 2200.00             |
| Games Fund                             | 2,00,000.00         | By Bank Charges               | 1922.22             |
| Magazine Fund                          | 2,00,000.00         | By Affiliation Fee paid to GU | 88560.00            |
|  |                     | By Electric Bill              | 259018.00           |
|  |                     | By Telephone & Internet       | 22016.00            |
|  |                     | By Computer Associates        | 16550.00            |
|  |                     | by Diesel                     | 44660.00            |
|  |                     | By DA & TA                    | 19010.00            |
|  |                     | By Postage Exp.               | 3000.00             |
|  |                     | By College Week Celebration   | 30570.00            |
|  |                     | By Constancy Fees             | 24200.00            |
|  |                     | By Audit Fees                 | 34200.00            |
|  |                     | By Furniture Purchases        | 19500.00            |
|  |                     | By <u>Fund Transferred</u>    |                     |
|  |                     | Game Fund                     | 100000.00           |
|  |                     | By <u>Closing Balance:</u>    |                     |
|  |                     | Cash in Hand                  | 0.00                |
|  |                     | <u>Cash at Bank</u>           |                     |
|  |                     | SBI A/C No. 10965243090       | 46,16,299.76        |
|  |                     | FD                            | 1,63,708.00         |
|  | <b>74,67,556.98</b> |                               | <b>74,67,556.98</b> |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date: - 03-10-2023  
Place: - Nagaon



Samir Das  
Proprietor  
M. No. 054429

KHAGARIJAN COLLEGE  
NAGAON : ASSAM

GENERAL FUND

BANK RECONCILATION STATEMENT

| Particulars  | Amount   | Amount       |
|--|----------|--------------|
| Bank Balance as per Cash Book  |          | 46,16,299.76 |
| Add:-Cheque issued but not clear                                       |          |              |
| Ch. No. 341028 dat. 03-02-2022   |          |              |
| Ch. No. 838917 dat. 30-11-2019   | 5,000.00 |              |
| Ch. No. 838919 dat. 30-11-2019   | 2,500.00 |              |
| Ch. No. 265233 dat. 01-09-2020   | 2,500.00 |              |
| Ch. No. 139362 dat. 02-03-2021   | 4,000.00 |              |
|  | 4,500.00 |              |
|  |          | 18,500.00    |
| Bank Balance as per Pass Book SBI A/C No. 10965243090 as on 31-03-2023 |          | 46,34,799.76 |

KAHAGARIJAN COLLEGE  
NAGAON : ASSAM

HOSTEL FUND

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2022 to 31/03/2023

| RECEIPTS |                            | AMOUNT      | PAYMENT                    | AMOUNT      |
|----------|----------------------------|-------------|----------------------------|-------------|
| To       | <u>Opening Balance:-</u>   |             | By Repairing & Maintenance | 5,500.00    |
|          | Cash in Hand               |             | By Furniture Purchase      | 9,000.00    |
|          | <u>Cash at Bank</u>        | 0.00        | By Canteen Rent            | 19,500.00   |
|          | Punjan National Bank       |             | By Bank Charges            | 495.60      |
|          | (SB A/c No. 2059010028769) | 56,001.00   | By Misc. Exp               | 1,290.00    |
| To       | Bank Interest              | 865.00      | By Electrical goods        | 7,100.00    |
|          |                            |             | By Materials Purchase      | 14,916.00   |
| To       | Fees Received              | 43,500.00   | By Labour Payment          | 16,900.00   |
|          |                            |             | By Fair Charges            | 180.00      |
|          |                            |             | By Payment to Plumber      | 11,300.00   |
|          |                            |             | By <u>Cash at Bank</u>     |             |
|          |                            |             | Punjan National Bank       |             |
|          |                            |             | (SB A/c No. 2059010028769) | 14,184.40   |
|          |                            | 1,00,366.00 |                            | 1,00,366.00 |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 03-10-2023  
Place:-Nagaon



Samir Das  
Proprietor  
M. No. 054429



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**LIBRARY FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023**

| RECEIPTS                   |                    | PAYMENTS                         |                    |
|----------------------------|--------------------|----------------------------------|--------------------|
|                            | AMOUNT             |                                  | AMOUNT             |
| To <u>Opening Balance:</u> |                    | By Online Portal Renewal & Membr | 12,500.00          |
| Cash in Hand               |                    | By Repairing & Maintanance       | 1,750.00           |
| <u>Cash at Bank</u>        | 0.00               | By Electrical Equipments         | 29,900.00          |
| CBI (A/c No. 1481915014)   | 3,32,959.15        | By Book Purchase                 | 54,100.50          |
|                            |                    | By Printing & Stationery         | 44,459.00          |
| To Saving Bank Interest    | 7,452.00           | By Bank Charges                  | 182.90             |
|                            |                    | By Computer Assoceries           | 38,480.00          |
| To Fees Received           | 22,600.00          | By News Paper Bill               | 300.00             |
|                            |                    | By Misc. Exp.                    | 1,680.00           |
|                            |                    | By Magazine                      | 11,450.00          |
|                            |                    | By <u>Closing Balance:</u>       |                    |
|                            |                    | Cash in Hand                     | -                  |
|                            |                    | <u>Cash at Bank</u>              |                    |
|                            |                    | CBI (A/c No. 1481915014)         | 1,68,208.75        |
|                            | <b>3,63,011.15</b> |                                  | <b>3,63,011.15</b> |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 03-10-2023  
Place:-Nagaon



**Samir Das**  
Proprietor  
M. No. 054429

KHAGARIJAN COLLEGE  
NAGAON : ASSAM

LIBRARY FUND

BANK RECONCILIATION STATEMENT

| PARTICULARS  | AMOUNT   | AMOUNT      |
|--|----------|-------------|
| Bank Balance as per Cash Book                          |          | 1,68,208.75 |
| Add:- Bank Interest for the year 2019                  | 1,517.00 |             |
| Add:- Opening Balance difference                       | 760.00   | 2,277.00    |
| Bank Balance as per Pass Book CBI (A/c No. 1481915014) |          | 1,70,485.75 |

KHAGARIJAN COLLEGE  
NAGAON : ASSAM

MAGAZINE FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

| RECEIPTS                   |  | AMOUNT      | PAYMENTS                        |  | AMOUNT      |
|----------------------------|--|-------------|---------------------------------|--|-------------|
| To <u>Opening Balance:</u> |  |             | By College Week Exp.            |  | 610.00      |
| Cash in Hand               |  | 0.00        | By Bank Charges                 |  | 135.70      |
| <u>Cash at Bank</u>        |  |             | By Printing & Stationery        |  | 72,000.00   |
| CBI (A/c No. 1481914984)   |  | 5,85,576.00 | By <u>Fund Transferred from</u> |  |             |
| To Fees Received           |  | 1,30,800.00 | General Fund                    |  | 2,00,000.00 |
| To Savings Bank Interest   |  | 17,977.00   | By <u>Closing Balance:</u>      |  |             |
|                            |  |             | Cash in Hand                    |  | -           |
|                            |  |             | <u>Cash at Bank</u>             |  |             |
|                            |  |             | CBI (A/c No. 1481914984)        |  | 4,61,607.30 |
|                            |  |             |                                 |  |             |
|                            |  | 7,34,353.00 |                                 |  | 7,34,353.00 |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 03-10-2023  
Place:-Nagaon



Samir Das  
Proprietor  
M. No. 054429

KHAGARIJAN COLLEGE  
NAGAON : ASSAM

MAGAZINE FUND

BANK RECONCILIATION STATEMENT

| PARTICULARS  | AMOUNT   | AMOUNT      |
|--|----------|-------------|
| Bank Balance as per Cash Book                          |          | 4,61,607.30 |
| Less:- Opening Balance Difference                      | 1,050.00 |             |
| Less: Bank Charges ( F.Y. 2020-21)                     | 8.85     |             |
|  |          | 1,058.85    |
| Bank Balance as per Pass Book CBI (A/c No. 1481914984) |          | 4,60,548.45 |

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**NSS FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

| RECEIPTS                        |                    | PAYMENTS                   |                    |
|---------------------------------|--------------------|----------------------------|--------------------|
|                                 | AMOUNT             |                            | AMOUNT             |
| <b>To Opening Balance:</b>      |                    |                            |                    |
| Cash in Hand                    | 0.00               | By Furniture Purchase      | 20700.00           |
| <b>Cash at Bank</b>             |                    | By Refreshment             | 440.00             |
| SBI A/C No. 34997217428         | 1,41,214.10        | By NIC Programme Exp       | 6000.00            |
|                                 |                    | By Programme Exp           | 12820.00           |
|                                 |                    | By Misc. Expense           | 1060.00            |
| <b>To Fees Received</b>         | 3,360.00           |                            |                    |
| <b>To Received from G.U.</b>    | 44,500.00          | By <b>Closing Balance:</b> |                    |
|                                 |                    | Cash in Hand               | 0.00               |
| <b>To Savings Bank Interest</b> | 4,410.00           | <b>Cash at Bank</b>        |                    |
|                                 |                    | SBI A/C No. 34997217428    | 1,52,464.10        |
|                                 | <b>1,93,484.10</b> |                            | <b>1,93,484.10</b> |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 03-10-2023  
Place:- Nagaon



Samir Das  
Proprietor  
M. No. 054429



KAHAGARIJAN COLLEGE  
NAGAON : ASSAM

PG FUND

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2022 to 31/03/2023

| RECEIPTS                   |             | PAYMENT                                     |             |
|----------------------------|-------------|---|-------------|
| To                         | AMOUNT      |   | AMOUNT      |
| <u>Opening Balance:-</u>   |             | By Salary & Remuneration Paid               | 1,93,545.00 |
| Cash in Hand               | 0.00        | By News paper Bill                          | 1,280.00    |
| <u>Cash at Bank</u>        |             | By Registration & Enrolment Fees Paid to GU | 24,300.00   |
| Punjan National Bank       |             | By Bank Charge                              | 364.93      |
| (SB A/c No. 2059010028769) | 40,037.38   | By DA & TA                                  | 795.00      |
|                            |             | By Books & Periodicals                      | 10,447.00   |
| To Bank Interest           | 1,331.00    | By Affiliation Fee                          | 81,110.00   |
|                            |             | By Misc. Exp (Rice, Tea etc.)               | 640.00      |
| To Fees Received           | 2,95,350.00 | By Printing & Stationery                    | 700         |
|                            |             | By <u>Closing Balance:-</u>                 |             |
|                            |             | Cash in Hand                                | 0.00        |
|                            |             | <u>Cash at Bank</u>                         |             |
|                            |             | Punjan National Bank                        |             |
|                            |             | (SB A/c No. 2059010028769)                  | 23,536.45   |
|                            | 3,36,718.38 |   | 3,36,718.38 |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 03-10-2023  
Place:-Nagaon



Samir Das  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**POOR FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

| RECEIPTS                   | AMOUNT             | PAYMENTS                              | AMOUNT      |
|----------------------------|--------------------|---------------------------------------|-------------|
| To <u>Opening Balance:</u> |                    | By Bank Charge                        | 159.30      |
| Cash in Hand               | 0.00               | By Medical Treatment for Poor Student | 7,000.00    |
| To <u>Cash at Bank</u>     |                    |                                       |             |
| CBI (A/c No. 1481914951)   | 1,14,618.40        |                                       |             |
| To Fees Received           | 5,650.00           | By <u>Closing Balance:</u>            | 0.00        |
| To Bank Interest           | 3,310.00           | Cash in Hand                          |             |
|                            |                    | <u>Cash at Bank</u>                   | 1,16,419.10 |
|                            |                    | CBI (A/c No. 1481914951)              |             |
|                            |                    |                                       | 1,23,578.40 |
|                            | <b>1,23,578.40</b> |                                       |             |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 03-10-2023  
Place:- Nagaon



Samir Das  
Proprietor  
No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**REGISTRATION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR FROM 01-04-2022 TO 31-03-2023**

| RECEIPTS                   | AMOUNT           | PAYMENTS                   | AMOUNT           |
|----------------------------|------------------|----------------------------|------------------|
| To <b>Opening Balance:</b> |                  | By Bank Charges            | 112.10           |
| Cash in Hand               | 0.00             |                            |                  |
| <b>Cash at Bank</b>        |                  |                            |                  |
| CBI (A/c No. 1481914973)   | 69,863.54        |                            |                  |
| To Savings Bank Interest   | 2,315.00         | By <b>Closing Balance:</b> |                  |
|                            |                  | Cash in Hand               | 0.00             |
| To Fees Received           | 21,840.00        | <b>Cash at Bank</b>        |                  |
|                            |                  | CBI (A/c No. 1481914973)   | 93,906.44        |
|                            | <b>94,018.54</b> |                            | <b>94,018.54</b> |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 03-10-2023  
Place:-Nagaon



Samir Das  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**RUSA FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

| RECEIPTS                    | AMOUNT             | PAYMENTS                     | AMOUNT             |
|-----------------------------|--------------------|------------------------------|--------------------|
| To <b>Opening Balance:</b>  |                    | By Construction & Renovation |                    |
| Cash in Hand                | -                  | By Labour Cess               | 17,638.00          |
| <b>Cash at Bank</b>         |                    | By Bank Charges              | 2.66               |
| PNB (A/c No. 2059010045553) | 7,24,724.58        | By GST Payment               | 4,344.00           |
|                             |                    | By Income Tax Paid           | 2,172.00           |
| By Misc. Receipts           | 28,631.00          | By Forest Royalty            | 18,299.00          |
| To Bank Interest            | 20,374.00          | By Computer & Accessories    |                    |
|                             |                    | By <b>Closing Balance:</b>   |                    |
|                             |                    | Cash in Hand                 | -                  |
|                             |                    | <b>Cash at Bank</b>          |                    |
|                             |                    | PNB (A/c No. 2059010045553)  | 7,31,273.92        |
|                             | <b>7,73,729.58</b> |                              | <b>7,73,729.58</b> |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants



Samir Das  
Proprietor  
M. No. 054429

Date:- 03-10-2023  
Place:-Nagaon

KHAGARIJAN COLLEGE  
NAGAON : ASSAM

SCHOLARSHIP FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

| RECEIPTS                   |  | AMOUNT      | PAYMENTS                       |  | AMOUNT      |
|----------------------------|--|-------------|--------------------------------|--|-------------|
| To <u>Opening Balance:</u> |  |             | By Undishbursement scholarship |  | 1,30,583.00 |
| Cash in Hand               |  | 0.00        |                                |  |             |
| <u>Cash at Bank</u>        |  |             | By Bank charges                |  | 177.00      |
| PNB (A/c No. 31010118699)  |  | 2,48,015.66 |                                |  |             |
| To Savings Bank Interest   |  | 6,364.00    | By <u>Closing Balance:</u>     |  | 0.00        |
|                            |  |             | Cash in Hand                   |  |             |
| To Fees Received           |  | 100.00      | <u>Cash at Bank</u>            |  | 1,23,719.66 |
|                            |  |             | PNB (A/c No. 31010118699)      |  |             |
|                            |  | 2,54,479.66 |                                |  | 2,54,479.66 |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 03-10-2023  
Place:-Nagaon



Samir Das  
Proprietor  
M. No. 054429

**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**SOCIAL FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

| RECEIPTS                   | AMOUNT           | PAYMENTS                   | AMOUNT           |
|----------------------------|------------------|----------------------------|------------------|
| To <b>Opening Balance:</b> |                  | By Swaraswati Puja Exp     | 10,000.00        |
| Cash in Hand               | 0.00             | By Bank Charges            | 129.80           |
| <b>Cash at Bank</b>        |                  |                            |                  |
| CBI (A/c No. 1481914962    | 24,673.60        |                            |                  |
| To Savings Bank Interest   | 685.00           | By <b>Closing Balance:</b> |                  |
|                            |                  | Cash in Hand               |                  |
|                            |                  | <b>Cash at Bank</b>        |                  |
|                            |                  | CBI (A/c No. 1481914962    | 15,228.80        |
|                            | <b>25,358.60</b> |                            | <b>25,358.60</b> |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants



Samir Das  
Proprietor  
M. No. 054429

Date:- 03-10-2023  
Place:-Nagaon



**KHAGARIJAN COLLEGE  
NAGAON : ASSAM**

**UNION FUND**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023**

| RECEIPTS                        | AMOUNT           | PAYMENTS                   | AMOUNT           |
|---------------------------------|------------------|----------------------------|------------------|
| To <u>Opening Balance:</u>      |                  | By Printing & Stationery   | 2058.00          |
| Cash in Hand                    | 0.00             | By Blezer Purchase         | 24629.00         |
| <u>Cash at Bank</u>             |                  | By Bank Charges            | 247.80           |
| CBI (A/c No. 1481915036)        | 5,390.30         | By Frershers Socialo exp.  | 35000.00         |
| To <u>Fund Transferred from</u> |                  | By <u>Closing Balance:</u> |                  |
| Game Fund                       | 50,000.00        | Cash in Hand               | 0.00             |
| To Savings Bank Interest        | 271.00           | <u>Cash at Bank</u>        |                  |
| To Fees Received                | 11,300.00        | CBI (A/c No. 1481915036)   | 5,026.50         |
|                                 | <b>66,961.30</b> |                            | <b>66,961.30</b> |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 03-10-2023  
Place:-Nagaon



Samir Das  
Proprietor  
M. No. 054429

KHAGARIJAN COLLEGE  
NAGAON : ASSAM

XEROX FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

| RECEIPTS                   | AMOUNT   | PAYMENTS                   | AMOUNT   |
|----------------------------|----------|----------------------------|----------|
| To <u>Opening Balance:</u> |          | By Bank Charges            | 59.00    |
| Cash in Hand               | 0.00     |                            |          |
| <u>Cash at Bank</u>        |          |                            |          |
| CBI (A/c No. 3176891696 )  | 7,432.80 |                            |          |
| To Savings Bank Interest   | 214.00   | By <u>Closing Balance:</u> |          |
|                            |          | Cash in Hand               | 0.00     |
|                            |          | <u>Cash at Bank</u>        |          |
|                            |          | CBI (A/c No. 3176891696 )  | 7,587.80 |
|                            | 7,646.80 |                            | 7,646.80 |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants

Date:- 03-10-2023  
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Samir Das  
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M. No. 054429

KHAGARIJAN COLLEGE  
NAGAON : ASSAM

UGC FUND

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

| RECEIPTS                          | AMOUNT    | PAYMENTS                          | AMOUNT    |
|-----------------------------------|-----------|-----------------------------------|-----------|
| To <u>Opening Balance:</u>        |           |                                   | 70.80     |
| Cash in Hand                      |           | By Bank Charges                   |           |
| <u>Cash at Bank</u>               | 0.00      |                                   |           |
| Central Bank (A/c No. 3021556916) | 24,496.05 |                                   |           |
| To Savings Bank Interest          | 730.00    |                                   |           |
| To Misc. Received                 | 10.00     | By <u>Closing Balance:</u>        | 0.00      |
|                                   |           | Cash in Hand                      |           |
|                                   |           | <u>Cash at Bank</u>               | 25,165.25 |
|                                   |           | Central Bank (A/c No. 3021556916) |           |
|                                   |           |                                   | 25,236.05 |
|                                   | 25,236.05 |                                   |           |

In terms of our separate report of even date

For Samir Das & Associates  
Chartered Accountants



Samir Das  
Proprietor  
M. No. 054429

Date:- 03-10-2023  
Place:- Nagaon

KHAGARIJAN COLLEGE  
NAGAON : ASSAM

UGC FUND

BANK RECOILITATION STSTEMENT

| Particular   | Amount    |
|--|-----------|
| Bank Balance as per Cash book  | 25,165.25 |
| <b>Add:-Cheque issued But not Clear</b><br>Cheque no.50406      Date:-29-11-2018 | 630.00    |
| Bank Blance as per Pass Book Central bank (A/c No. 3021556916) as on 31-03-2023  | 25,795.25 |